

SECTION .0200 - APPLICATION AND RENEWAL

04 NCAC 03J .0201 APPLICATION FOR REGISTRATION AS A FACILITATOR

(a) The application for registration as a facilitator shall include the following:

- (1) a description of the applicant's organizational structure, including the name, business address, and business telephone number of the applicant, and the name of its controlling persons;
- (2) copies of the following documents, where applicable:
 - (A) the applicant's Articles of Incorporation, Articles of Organization, or partnership agreement;
 - (B) a Certificate of Existence or Certificate of Good Standing not more than 90 days old from the applicant's state of incorporation;
 - (C) a Certificate of Authority to do business in this State; and
 - (D) a copy of the applicant's Certificate of Assumed Name.
- (3) a description of the applicant's operations, including the names and addresses of the lenders that will fund refund anticipation loans to its customers, the names and addresses of transmitters, and any other intermediary parties involved in the process of facilitating refund anticipation loans;
- (4) a description of the business(es) in which the applicant is primarily engaged;
- (5) the applicant's Electronic Filer Identification Number (EFIN) and Preparer Tax Identification Number (PTIN) as provided by the Internal Revenue Service;
- (6) proof that the applicant has been accepted by the Internal Revenue Service to participate in its electronic filing program for the present tax year;
- (7) disclosure of any civil judgments entered against the applicant or its controlling persons during the past 10 years that are partially or wholly unpaid;
- (8) disclosure of any civil proceedings pending against or civil judgments entered against the applicant or its controlling persons that involve fraud or dishonesty;
- (9) disclosure of any felony convictions entered against the applicant or its controlling persons;
- (10) disclosure of any misdemeanor convictions entered against the applicant or its controlling persons that involve theft, fraud, or dishonesty;
- (11) disclosure of any enforcement proceeding brought against the applicant or its controlling persons by any agency or department of this State, the Federal government or any other state that involves the revocation or suspension of any business license;
- (12) disclosure of whether the applicant, or its controlling persons have been denied acceptance in or suspended from the Electronic Filing Program of the Internal Revenue Service;
- (13) disclosure of whether the applicant is, or has ever been, the subject of the following proceedings: bankruptcy, assignment for the benefit of creditors, receivership, conservatorship, or similar proceeding; and
- (14) the address of each office in this State where the applicant intends to facilitate refund anticipation loans.

(b) Incomplete applications shall be closed and the application withdrawn when the applicant has not submitted information requested by the Commissioner within 30 days of request. If an application is withdrawn, in order to become registered, the applicant shall submit a new application and pay all fees associated with the application.

History Note: Authority G.S. 53-245(b); 53-247(a); 53-248(a); 53-253;
Eff. September 1, 1993;
Readopted Eff. August 1, 2018.